

CITY OF PLAINVILLE

Plainville, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

December 31, 2014

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

CITY OF PLAINVILLE
December 31, 2014

CITY COUNCIL

Kelli Hansen, Mayor

Council-members

Alan Dinkel
Quentin Meyers
Dale Sims
Shelly Haas

Administration

Jim Mesecher
Cassandra Nuckols

City Clerk
City Treasurer

CITY OF PLAINVILLE
Plainville, Kansas
December 31, 2014

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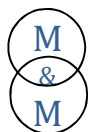
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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Commissioners
City of Plainville
Plainville, Kansas 67663

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Plainville, Kansas as of and for the year ended December 31, 2014 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Plainville, Kansas as of December 31, 2014, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Plainville, Kansas, as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, (Schedules 1 and 2 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

October 6, 2015
Stockton, Kansas

CITY OF PLAINVILLE
Plainville, Kansas

Statement 1
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SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended December 31, 2014

FUNDS	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 151,150	\$ -	\$ 1,302,408	\$ 1,244,718	\$ 208,840	\$ 20,199	\$ 229,039
Special Purpose Funds:							
Library Fund	-	-	83,321	83,321	-	-	-
Special Fire Equipment Fund	30,863	-	9,810	14,726	25,947	12,396	38,343
Industrial Development Fund	64,445	-	8,868	3,047	70,266	-	70,266
Law Enforcement Fund	45,133	-	6,889	20,679	31,343	-	31,343
Special Highway Fund	50,075	-	49,397	-	99,472	-	99,472
Library Employee Benefits Fund	-	-	13,230	13,230	-	-	-
Special Parks and Recreation Fund	15,767	-	1,220	-	16,987	-	16,987
Transient Guest Tax Fund	17,428	-	6,970	-	24,398	-	24,398
Pool Operating Fund	440,149	-	451,102	229,840	661,411	-	661,411
Equipment Reserve Fund	72,307	-	262	8,000	64,569	-	64,569
Dare Fund	169	-	-	-	169	-	169
Police Seizure Fund	1,324	-	-	1,324	-	-	-
Storm Sewer CDBG Fund	-	-	100,485	400,000	(299,515) *	299,515	-
Capital Projects Funds:							
Storm Sewer Construction Project Fund	-	-	2,547,610	2,247,528	300,082	1,435,259	1,735,341
Business Funds:							
Water Utility Fund	361,202	-	315,257	236,117	440,342	55,893	496,235
Sewer Utility Fund	399,639	-	232,544	141,209	490,974	30,816	521,790
Solid Waste Fund	194,708	-	189,515	186,291	197,932	570	198,502
Total Reporting Entity	<u>\$ 1,844,359</u>	<u>\$ -</u>	<u>\$ 5,318,888</u>	<u>\$ 4,830,030</u>	<u>\$ 2,333,217</u>	<u>\$ 1,854,648</u>	<u>\$ 4,187,865</u>

* See Note 11(A), (Cash Basis Exceptions)

The notes to the financial statements are an integral part of this statement.

CITY OF PLAINVILLE
Plainville, Kansas

Statement 1
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SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended December 31, 2014

	<u>Certificate Number</u>		
COMPOSITION OF CASH:			
Petty Cash		\$	375
Midwest Community Bank			
Plainville, Kansas			
Checking Account			3,304,326
Checking Account -Petty Cash Account			1,022
Certificates of Deposit by Fund:			
General Fund	10005645		125,278
Special Fire Equipment Fund	10005699		15,514
Industrial Development Fund	10005653		44,146
Water Utility Fund	10005694		305,331
Sewer Utility Fund	10005724		213,502
Solid Waste Fund:	10005691	\$	87,680
	10005648		<u>26,392</u>
			114,072
Equipment Reserve Fund	10005692		<u>64,299</u>
Total Reporting Entity		\$	<u><u>4,187,865</u></u>

The notes to the financial statements are an integral part of this statement.

CITY OF PLAINVILLE
Plainville, Kansas
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

Page One

1. **Summary of Significant Accounting Policies**

Financial Reporting Entity

The City of Plainville, Kansas, was incorporated as a city of the third class in 1888. The City is governed by an elected Mayor and five-member council. The regulatory financial statement presents the City of Plainville (the municipality) but does not include its related municipal entities. The related municipal entities are as follows:

Plainville Housing Authority--The Plainville Housing Authority was organized for the purpose of operating a subsidized 24-unit apartment complex for the elderly. The Housing Authority is governed by a board which is appointed by the City Council.

Plainville Memorial Library--The Plainville Memorial Library provides Library services to the City of Plainville and the surrounding area. The City of Plainville levies taxes to assist in funding the Library and the City Council appoints the seven-member Library Board.

City of Plainville, Kansas Public Building Commission--The Plainville Public Building Commission was organized for the purpose of constructing a swimming pool facility that will in turn be leased to the City of Plainville. The Public Building Commission is governed by a board which is appointed by the City Council.

Regulatory Basis Fund Types

General Fund—the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund—used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.).

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

1. Summary of Significant Accounting Policies (Cont.)**Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America**

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

Reimbursements

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

1. Summary of Significant Accounting Policies (Cont.)**Budgetary Information (Cont.)**

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are usually supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Trust Funds and the following Special Purpose Funds:

Equipment Reserve Fund
Dare Fund
Police Seizure Fund
Storm Sewer CDBG Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. Claims and Judgments

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. The City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City of Plainville is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2013 to 2014 and there were no settlements that exceeded insurance coverage in the past three years.

3. Property Taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due 1/2 on December 20th and 1/2 the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to the various subdivisions until the succeeding year: such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the City and therefore are not susceptible to accrual.

It is not practical to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statements taken as a whole.

4. **Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2014.

At December 31, 2014, the City's carrying amount of deposits was \$4,187,490 and the bank balance was \$4,241,364. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$3,991,364 was collateralized with securities held by the pledging financial institution's agents in the City's name.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

5. **Defined Benefit Pension Plan**

Plan Description - The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy - K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

6. Other Long-Term Obligations from Operations**Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Other Employee Benefits**Vacation Pay**

An employee becomes eligible for a vacation after one (1) year of full employment. All persons employed for 1,000 hours per year for a period of one year are to be considered full time employees and are eligible for vacation pay. An employee cannot carryover more than one times the amount of vacation to which entitled in any employment year without approval of City Council. If a holiday falls within the week of vacation the employee does not receive an extra day at any other time for said holiday. Length of vacation depends on length of service:

First through Fifth year of employment – 1 day per month of vacation
Maximum accumulation of 18 days
Six through Tenth year of employment – 1.25 days per month of vacation
Maximum accumulation of 22 ½ days
Eleventh through Fifteenth year of employment – 1.5 days per month of vacation
Maximum accumulation of 27 days
Over Fifteen years of employment – 1.75 days per month of vacation
Maximum accumulation of 31 ½ days

Sick Leave

Sick leave will accrue at the rate of (1) work day per month for the first two anniversary years, starting after the ninety day probationary period. Sick leave shall be allowed to have unlimited accumulation. When retiring or leaving after 10 years, and in good standing, the City will pay the employee for 25% of the sick time accrued at the employee's regular pay scale.

7. Capital Projects

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Expenditures To Date
	-----	-----
Storm Sewer Construction Project	\$ 2,846,113	\$ 1,220,234

8. Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Law Enforcement Fund	Police Seizure Fund	To Close Fund	\$ 1,324

9. Industrial Revenue Bonds

On March 1, 2001, the City of Plainville, Kansas entered into Industrial Revenue Bond agreements with Dessin Fournir, Inc. for \$1,230,000 and Palmer Hargrave, Inc. for \$200,000. The bonds were issued by the City of Plainville, payable solely from the pledge of the Project and Revenue under the resolution. The bonds constitute neither debt of, nor an indebtedness within the meaning of any constitutional or statutory debt limitation or restriction, nor a pledge of the full faith and credit of the City of Plainville, nor shall they in any way obligate the City of Plainville, the State of Kansas or any political subdivision thereof to levy any form of taxation or make any appropriation for their payment.

10. Various Agreements

The City has entered into the following agreements:

CDBG Grant Agreement No. 13-PF-019

The City of Plainville entered into a grant agreement on March 4, 2013 with the State of Kansas, Department of Commerce to be used for storm water drainage and street improvements. The grant will provide up to \$400,000 for the project. The City has received \$100,485 of the grant as of December 31, 2014. The project completion date is set for May 31, 2015.

CDBG Grant Agreement No. 14-CR-003

The City of Plainville entered into a grant agreement on July 16, 2014 with the State of Kansas, Department of Commerce to be used for the renovation of a commercial property. The grant will provide up to \$250,000 for the project with the property owner providing \$83,333. No grant funds have been requested as of December 31, 2014. The project completion date is set for July 31, 2016.

State Housing Trust Fund Grant

The City of Plainville entered into a grant agreement on December 9, 2014 with the Kansas Housing Resources Corporation to be used for demolition of the old Plainville Memorial Hospital and construction of six single family homes. The grant will provide up to \$362,000 for the project. No grant funds have been requested as of December 31, 2014. The project completion date is set for December 31, 2017.

Physical Improvement Grant/Loan Program

The City of Plainville has implemented a program to facilitate local business owners in making improvements to the façade of their business structures. Each selected business will be eligible for up to \$10,000 for the improvements. 25% of the cost of improvements will qualify for a grant and the other 75% as a non-interest bearing loan to be paid back over a 36 month period. The balance of the outstanding loans as of December 31, 2014 was \$5,154.

11. Stewardship, Compliance and Accountability**Compliance With Kansas Statutes**

K.S.A. 10-1113 states that expenditures are to be made in compliance with the cash basis law which requires that no indebtedness be created for a fund in excess of available monies in that fund. The funds with a negative cash balance are as follows:

Storm Sewer CDBG Fund

The funds mentioned above are federal grants or loans where the expenditures are incurred by the City and then reimbursed by the grants or loans. K.S.A. 12-1664 allows the City to temporarily finance the federal grants and federal aid from current funds until the federal grants or aid is received.

12. Subsequent Events

On January 15, 2015 the City was approved for a CDBG grant in the amount of \$500,000. This grant along with a KDHE loan of up to \$1,342,206 will be used for a rehabilitation upgrade and expansion of the existing four cell wastewater stabilization lagoon system to a five cell system. The total estimated cost of the project is \$1,733,179.

On July 15, 2015 the City was approved for a CDBG grant in the amount of \$232,020 along with \$25,780 to be provided by the City to be used for sidewalk improvements and lighting improvements at the NE ballfield.

Management has evaluated the effects of the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

13. Long-Term Debt

Changes in long-term liabilities for the City for the year ended December 31, 2014, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2014	2 to 4.25%	7/15/2014	2,435,000	2034	\$ -	\$ 2,435,000	\$ -	\$ 2,435,000	\$ -
KDHE Loans:									
KS Dept. of Health & Environment	3.42%	07/21/97	750,000	2018	198,830	-	37,116	161,714	6,485
Capital Leases Payable:									
Swimming Pool Facility	2 to 3%	10/15/10	2,000,000	2020	1,475,000	-	195,000	1,280,000	34,840
Total Contractual Indebtedness					<u>\$ 1,673,830</u>	<u>\$ 2,435,000</u>	<u>\$ 232,116</u>	<u>\$ 3,876,714</u>	<u>\$ 41,325</u>

Current maturities of long-term liabilities and interest for the next five years and in five year increments through maturity are as follows:

	2015	2016	2017	2018	2019	2020-2024	2025-2029	2030-2034	Total
PRINCIPAL:									
General Obligation Bonds	\$ -	\$ 50,000	\$ 105,000	\$ 105,000	\$ 110,000	\$ 575,000	\$ 675,000	\$ 815,000	\$ 2,435,000
KDHE Loans	38,396	39,720	41,090	42,508	-	-	-	-	161,714
Capital Leases Payable	200,000	205,000	210,000	215,000	220,000	230,000	-	-	1,280,000
Total Principal	<u>238,396</u>	<u>294,720</u>	<u>356,090</u>	<u>362,508</u>	<u>330,000</u>	<u>805,000</u>	<u>675,000</u>	<u>815,000</u>	<u>3,876,714</u>
INTEREST:									
General Obligation Bonds	115,613	83,913	82,913	80,813	77,663	338,213	244,488	105,350	1,128,966
KDHE Loans	5,205	3,881	2,511	1,093	-	-	-	-	12,690
Capital Leases Payable	30,940	26,940	22,840	18,324	12,950	6,900	-	-	118,894
Total Interest	<u>151,758</u>	<u>114,734</u>	<u>108,264</u>	<u>100,230</u>	<u>90,613</u>	<u>345,113</u>	<u>244,488</u>	<u>105,350</u>	<u>1,260,550</u>
Total Principal & Interest	<u>\$ 390,154</u>	<u>\$ 409,454</u>	<u>\$ 464,354</u>	<u>\$ 462,738</u>	<u>\$ 420,613</u>	<u>\$ 1,150,113</u>	<u>\$ 919,488</u>	<u>\$ 920,350</u>	<u>\$ 5,137,264</u>

CITY OF PLAINVILLE
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2014

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2014

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance- Over (Under)
General Fund	\$ 1,317,388	\$ -	\$ 1,317,388	\$ 1,244,718	\$ (72,670)
Special Purpose Funds:					
Library Fund	85,842	-	85,842	83,321	(2,521)
Special Fire Equipment Fund	36,688	-	36,688	14,726	(21,962)
Industrial Development Fund	69,740	-	69,740	3,047	(66,693)
Law Enforcement Fund	49,032	-	49,032	20,679	(28,353)
Special Highway Fund	49,867	-	49,867	-	(49,867)
Library Employee Benefits Fund	13,503	-	13,503	13,230	(273)
Special Parks and Recreation Fund	17,627	-	17,627	-	(17,627)
Transient Guest Tax Fund	15,862	-	15,862	-	(15,862)
Pool Operating Fund	743,847	-	743,847	229,840	(514,007)
Business Funds:					
Water Utility Fund	779,741	-	779,741	236,117	(543,624)
Sewer Utility Fund	520,429	-	520,429	141,209	(379,220)
Solid Waste Fund	367,832	-	367,832	186,291	(181,541)

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2-1
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended December 31, 2014

GENERAL FUND

	Actual	Budget	Variance- Over (Under)
RECEIPTS			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 403,984	\$ 444,908	\$ (40,924)
Delinquent Tax	26,883	-	26,883
Motor Vehicle Tax	94,584	93,798	786
Recreational Vehicle Tax	1,902	1,677	225
16/20M Vehicle Tax	849	489	360
Commercial Vehicle Fee	3,993	-	3,993
Vehicle Excise Tax	103	65	38
	<hr/>	<hr/>	<hr/>
Total General Property Taxes	532,298	540,937	(8,639)
	<hr/>	<hr/>	<hr/>
Intergovernmental:			
Sales Tax	451,102	350,000	101,102
State Aide	200	-	200
Local Alcoholic Liquor	1,059	4,185	(3,126)
	<hr/>	<hr/>	<hr/>
Total Intergovernmental	452,361	354,185	98,176
	<hr/>	<hr/>	<hr/>
Licenses and Permits:			
Franchise Tax	121,041	100,000	21,041
Licenses and Permits	8,840	8,000	840
Dog and Bike Tags	12,053	8,500	3,553
	<hr/>	<hr/>	<hr/>
Total Licenses and Permits	141,934	116,500	25,434
	<hr/>	<hr/>	<hr/>
Charges for Services:			
VIN Inspection	2,300	2,400	(100)
Sewer Rent and Taps	-	500	(500)
Rural Fire Contracts	37,194	32,050	5,144
Swimming Pool Income	13,926	13,000	926
Accident Reports	73	200	(127)
	<hr/>	<hr/>	<hr/>
Total Charges for Services	53,493	48,150	5,343
	<hr/>	<hr/>	<hr/>
Fines, Forfeitures and Penalties:			
Court Fines/Fees	38,269	36,500	1,769
	<hr/>	<hr/>	<hr/>
Use of Money and Property:			
Interest Income	1,825	1,600	225
Rents and Royalties	2,896	3,200	(304)
Ambulance Fees	13,000	12,000	1,000
Refunds	33	200	(167)
	<hr/>	<hr/>	<hr/>
Total Use of Money and Property	17,754	17,000	754
	<hr/>	<hr/>	<hr/>

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2-1
Page 2 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For The Year Ended December 31, 2014

GENERAL FUND

	Actual	Budget	Variance- Over (Under)
Other:			
Donations	\$ 10,000	\$ 100	\$ 9,900
Sale of Assets	1,501	400	1,101
Reimbursed Expense	40,795	11,500	29,295
Miscellaneous	954	1,000	(46)
Insurance Claim Proceeds	13,049	1,000	12,049
Free Land Deposits	-	500	(500)
Total Other	<u>66,299</u>	<u>14,500</u>	<u>51,799</u>
Operating Transfers:			
Sewer Utility Fund	-	20,000	(20,000)
Solid Waste Fund	-	20,000	(20,000)
Water Utility Fund	-	106,810	(106,810)
Total Operating Transfers	<u>-</u>	<u>146,810</u>	<u>(146,810)</u>
Total Receipts	<u>1,302,408</u>	<u>\$ 1,274,582</u>	<u>\$ 27,826</u>
EXPENDITURES			
General Administration:			
Contractual Services	<u>27,153</u>	<u>\$ 11,300</u>	<u>\$ 15,853</u>
Street Department:			
Personal Services	164,236	188,110	(23,874)
Contractual Services	32,804	31,250	1,554
Commodities	88,678	106,500	(17,822)
Capital Outlay	<u>-</u>	<u>25,000</u>	<u>(25,000)</u>
Total Street Department	<u>285,718</u>	<u>350,860</u>	<u>(65,142)</u>
Fire Department:			
Personal Services	27,921	29,539	(1,618)
Contractual Services	24,661	19,250	5,411
Commodities	22,410	26,000	(3,590)
Capital Outlay	<u>553</u>	<u>15,000</u>	<u>(14,447)</u>
Total Fire Department	<u>75,545</u>	<u>89,789</u>	<u>(14,244)</u>
Parks Department:			
Contractual Services	4,200	5,250	(1,050)
Commodities	6,018	6,000	18
Capital Outlay	<u>646</u>	<u>5,000</u>	<u>(4,354)</u>
Total Parks Department	<u>10,864</u>	<u>16,250</u>	<u>(5,386)</u>

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2-1
Page 3 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For The Year Ended December 31, 2014

GENERAL FUND

	Actual	Budget	Variance- Over (Under)
Street Lighting:			
Contractual Services	\$ 34,406	\$ 35,350	\$ (944)
Commodities	84	1,200	(1,116)
Total Street Lighting	34,490	36,550	(2,060)
Swimming Pool:			
Personal Services	50,590	42,624	7,966
Contractual Services	19,006	15,725	3,281
Commodities	7,681	12,000	(4,319)
Capital Outlay	46	4,000	(3,954)
Total Swimming Pool	77,323	74,349	2,974
Ambulance:			
Contractual Services	35,653	29,000	6,653
Police Department:			
Personal Services	317,019	356,657	(39,638)
Contractual Services	48,131	43,100	5,031
Commodities	33,323	46,650	(13,327)
Capital Outlay	4,624	10,000	(5,376)
Total Police Department	403,097	456,407	(53,310)
Special Services:			
Personal Services	24,378	25,162	(784)
Contractual Services	7,776	3,745	4,031
Commodities	609	1,000	(391)
Capital Outlay	1,610	1,000	610
Total Special Services	34,373	30,907	3,466
Office Department			
Personal Services	150,906	107,005	43,901
Contractual Services	44,730	46,670	(1,940)
Commodities	8,905	9,700	(795)
Capital Outlay	189	3,000	(2,811)
Total Office Department	204,730	166,375	38,355

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2-1
Page 4 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2014

GENERAL FUND

	Actual	Budget	Variance- Over (Under)
Lagoon System:			
Loan Principal	\$ 37,116	\$ 37,116	\$ -
Loan Interest	6,485	6,485	-
	<u>43,601</u>	<u>43,601</u>	<u>-</u>
Total Lagoon System			
Other:			
Civil Defense	2,500	2,500	-
Recreation Commission	1,734	2,000	(266)
Economic Development	7,937	7,500	437
	<u>12,171</u>	<u>12,000</u>	<u>171</u>
Total Other			
Total Expenditures	<u>1,244,718</u>	<u>\$ 1,317,388</u>	<u>\$ (72,670)</u>
Receipts Over (Under) Expenditures	57,690		
UNENCUMBERED CASH, BEGINNING	<u>151,150</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 208,840</u>		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2014

Schedule 2-2

LIBRARY FUND

	Actual	Budget	Variance- Over (Under)
RECEIPTS			
Ad Valorem Property Tax	\$ 64,152	\$ 70,649	\$ (6,497)
Delinquent Tax	3,651	-	3,651
Motor Vehicle Tax	14,464	14,841	(377)
Recreational Vehicle Tax	292	265	27
16/20M Vehicle Tax	115	77	38
Commercial Vehicle Fee	632	-	632
Vehicle Excise Tax	15	10	5
	<u>83,321</u>	<u>\$ 85,842</u>	<u>\$ (2,521)</u>
Total Receipts	<u>83,321</u>	<u>\$ 85,842</u>	<u>\$ (2,521)</u>
EXPENDITURES			
NRV Rebate	-	\$ 5,378	\$ (5,378)
Appropriations to Library Board	83,321	80,464	2,857
	<u>83,321</u>	<u>\$ 85,842</u>	<u>\$ (2,521)</u>
Total Expenditures	<u>83,321</u>	<u>\$ 85,842</u>	<u>\$ (2,521)</u>
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	<u>-</u>		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2014

Schedule 2-3

SPECIAL FIRE EQUIPMENT FUND

	Actual	Budget	Variance- Over (Under)
RECEIPTS			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 7,206	\$ 7,935	\$ (729)
Delinquent Tax	300	-	300
Motor Vehicle Tax	1,472	1,662	(190)
Recreational Vehicle Tax	30	30	-
16/20M Vehicle Tax	7	9	(2)
Commercial Vehicle Fee	71	-	71
Vehicle Excise Tax	1	1	-
	<u>9,087</u>	<u>9,637</u>	<u>(550)</u>
Other:			
Interest Income	73	150	(77)
Miscellaneous	650	1,000	(350)
	<u>723</u>	<u>1,150</u>	<u>(427)</u>
Total Receipts	<u>9,810</u>	<u>\$ 10,787</u>	<u>\$ (977)</u>
EXPENDITURES			
Contractual Services	500	\$ -	\$ 500
Capital Outlay	14,226	36,688	(22,462)
	<u>14,726</u>	<u>\$ 36,688</u>	<u>\$ (21,962)</u>
Receipts Over (Under) Expenditures	(4,916)		
UNENCUMBERED CASH, BEGINNING	<u>30,863</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 25,947</u>		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2014

Schedule 2-4

INDUSTRIAL DEVELOPMENT FUND

	Actual	Budget	Variance- Over (Under)
RECEIPTS			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 3,603	\$ 3,968	\$ (365)
Delinquent Tax	336	-	336
Motor Vehicle Tax	824	831	(7)
Recreational Vehicle Tax	17	15	2
16/20M Vehicle Tax	7	4	3
Commercial Vehicle Fee	35	-	35
Vehicle Excise Tax	1	1	-
	<u>4,823</u>	<u>4,819</u>	<u>4</u>
Total Taxes and Shared Receipts			
Other:			
Interest Income	180	325	(145)
Loan Repayments	3,865	-	3,865
	<u>4,045</u>	<u>325</u>	<u>3,720</u>
Total Other			
Total Receipts	<u>8,868</u>	<u>\$ 5,144</u>	<u>\$ 3,724</u>
EXPENDITURES			
Contractual Services	47	\$ -	\$ 47
Capital Outlay	3,000	69,740	(66,740)
	<u>3,047</u>	<u>\$ 69,740</u>	<u>\$ (66,693)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	5,821		
UNENCUMBERED CASH, BEGINNING	<u>64,445</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 70,266</u>		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2014

Schedule 2-5

LAW ENFORCEMENT FUND

	Actual	Budget	Variance- Over (Under)
	<u> </u>	<u> </u>	<u> </u>
RECEIPTS			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	\$ 3,603	\$ 3,968	\$ (365)
Delinquent Tax	230	-	230
Motor Vehicle Tax	824	831	(7)
Recreational Vehicle Tax	17	15	2
16/20M Vehicle Tax	7	4	3
Commercial Vehicle Fee	35	-	35
Vehicle Excise Tax	<u>1</u>	<u>1</u>	<u>-</u>
Total Taxes and Shared Receipts	<u>4,717</u>	<u>4,819</u>	<u>(102)</u>
Other:			
Interest Income	82	300	(218)
Reimbursed Expenses	766	900	(134)
Miscellaneous	<u>-</u>	<u>2,500</u>	<u>(2,500)</u>
Total Other	<u>848</u>	<u>3,700</u>	<u>(2,852)</u>
Operating Transfers:			
Police Seizure Fund	<u>1,324</u>	<u>-</u>	<u>1,324</u>
Total Receipts	<u>6,889</u>	<u>\$ 8,519</u>	<u>\$ (1,630)</u>
EXPENDITURES			
Capital Outlay	<u>20,679</u>	<u>\$ 49,032</u>	<u>\$ (28,353)</u>
Receipts Over (Under) Expenditures	(13,790)		
UNENCUMBERED CASH, BEGINNING	<u>45,133</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 31,343</u>		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2014

Schedule 2-6

SPECIAL HIGHWAY FUND

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
RECEIPTS			
State Highway Aid	\$ 49,397	\$ 49,570	\$ (173)
EXPENDITURES			
Contractual Services	-	\$ 1,300	\$ (1,300)
Commodities	-	48,230	(48,230)
Capital Outlay	-	337	(337)
Total Expenditures	-	\$ 49,867	\$ (49,867)
Receipts Over (Under) Expenditures	49,397		
UNENCUMBERED CASH, BEGINNING	<u>50,075</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 99,472</u>		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2014

Schedule 2-7

LIBRARY EMPLOYEE BENEFITS FUND

	Actual	Budget	Variance- Over (Under)
RECEIPTS			
Ad Valorem Property Tax	\$ 8,403	\$ 9,257	\$ (854)
Delinquent Tax	993	-	993
Motor Vehicle Tax	3,568	4,147	(579)
Recreational Vehicle Tax	73	74	(1)
16/20M Vehicle Tax	13	22	(9)
Commercial Vehicle Fee	177	-	177
Vehicle Excise Tax	3	3	-
	<u>13,230</u>	<u>\$ 13,503</u>	<u>\$ (273)</u>
Total Receipts			
EXPENDITURES			
NRV Rebate	-	\$ 1,503	\$ (1,503)
Employee Benefits	13,230	12,000	1,230
	<u>13,230</u>	<u>\$ 13,503</u>	<u>\$ (273)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	<u>-</u>		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2014

Schedule 2-8

SPECIAL PARKS AND RECREATION FUND

	Actual	Budget	Variance- Over (Under)
RECEIPTS			
Donations	\$ 161	\$ -	\$ 161
Local Alcoholic Liquor	1,059	4,185	(3,126)
Total Receipts	<u>1,220</u>	<u>\$ 4,185</u>	<u>\$ (2,965)</u>
EXPENDITURES			
Commodities	-	\$ 500	\$ (500)
Capital Outlay	-	17,127	(17,127)
Total Expenditures	<u>-</u>	<u>\$ 17,627</u>	<u>\$ (17,627)</u>
Receipts Over (Under) Expenditures	1,220		
UNENCUMBERED CASH, BEGINNING	<u>15,767</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 16,987</u>		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2014

Schedule 2-9

TRANSIENT GUEST TAX FUND

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
RECEIPTS			
Transient Tax	\$ 6,970	\$ 6,000	\$ 970
EXPENDITURES			
Commodities	-	\$ 15,862	\$ (15,862)
Receipts Over (Under) Expenditures	6,970		
UNENCUMBERED CASH, BEGINNING	<u>17,428</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 24,398</u>		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2014

Schedule 2-10

POOL OPERATING FUND

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
RECEIPTS			
Local Sales Tax	\$ 451,102	\$ 350,000	\$ 101,102
EXPENDITURES			
Bond and Interest Payments	229,840	\$ 229,840	\$ -
Contract Services	-	13,700	(13,700)
Commodities	-	10,500	(10,500)
Capital Outlay	-	489,807	(489,807)
Total Expenditures	229,840	\$ 743,847	\$ (514,007)
Receipts Over (Under) Expenditures	221,262		
UNENCUMBERED CASH, BEGINNING	440,149		
UNENCUMBERED CASH, ENDING	\$ 661,411		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2014

Schedule 2-11

EQUIPMENT RESERVE FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
RECEIPTS			
Interest Income	<u>\$ 262</u>	N/A K.S.A. 12-1, 117	
EXPENDITURES			
Capital Outlay	<u> 8,000</u>		
Receipts Over (Under) Expenditures	(7,738)		
UNENCUMBERED CASH, BEGINNING	<u> 72,307</u>		
UNENCUMBERED CASH, ENDING	<u><u> 64,569</u></u>		

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended December 31, 2014

Schedule 2-12

DARE FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	<u>169</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 169</u></u>

POLICE SEIZURE FUND

RECEIPTS	<u>\$ -</u>
EXPENDITURES	
Operating Transfers:	
Law Enforcement Fund	<u>1,324</u>
Receipts Over (Under) Expenditures	(1,324)
UNENCUMBERED CASH, BEGINNING	<u>1,324</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ -</u></u>

CITY OF PLAINVILLE
Plainville, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended December 31, 2014

Schedule 2-13

STORM SEWER CDBG FUND

RECEIPTS

CDBG Grant Proceeds	\$ 100,485
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EXPENDITURES

Publishing/Printing	95
Contract Services	19,500
Construction Costs	380,405

Total Expenditures	400,000
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Receipts Over (Under) Expenditures	(299,515)
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UNENCUMBERED CASH, BEGINNING	-
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UNENCUMBERED CASH, ENDING	\$ (299,515) *
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* See Note 11(A), (Cash Basis Exceptions)

CITY OF PLAINVILLE
Plainville, Kansas
CAPITAL PROJECTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended December 31, 2014

Schedule 2-14

STORM SEWER CONSTRUCTION PROJECT FUND

RECEIPTS

Bond Proceeds	\$ 2,547,610
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EXPENDITURES

Publishing/Printing	297
Legal Fees	15,880
Engineering Fees	293,082
Contract Services	2,000
Cost of Issuance	35,247
Construction Costs	1,901,022

Total Expenditures	2,247,528
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Receipts Over (Under) Expenditures	300,082
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UNENCUMBERED CASH, BEGINNING	-
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UNENCUMBERED CASH, ENDING	\$ 300,082
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CITY OF PLAINVILLE

Plainville, Kansas

BUSINESS FUND

Schedule 2-15

Page 1 of 2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended December 31, 2014

WATER UTILITY FUND

	Actual	Budget	Variance- Over (Under)
RECEIPTS			
Water Sales	\$ 297,068	\$ 325,000	\$ (27,932)
Consumer Deposits	7,170	8,000	(830)
Reconnects, New Taps, Etc.	8,587	9,500	(913)
Interest Income	1,849	3,000	(1,151)
Miscellaneous	72	350	(278)
Reimbursed Expenses	511	400	111
Total Receipts	315,257	\$ 346,250	\$ (30,993)
EXPENDITURES			
General Administration:			
Personal Services	17,731	\$ 15,967	\$ 1,764
Contractual Services	8,344	2,475	5,869
Commodities	1,575	2,600	(1,025)
Capital Outlay	324	-	324
Total General Administration	27,974	21,042	6,932
Production:			
Personal Services	28,227	17,605	10,622
Contractual Services	58,302	56,350	1,952
Commodities	10,786	6,350	4,436
Capital Outlay	-	20,000	(20,000)
Total Production	97,315	100,305	(2,990)
Transmission and Distribution:			
Personal Services	28,180	17,605	10,575
Contractual Services	12,131	22,450	(10,319)
Commodities	22,418	27,850	(5,432)
Capital Outlay	30,787	20,000	10,787
Total Transmission and Distribution	93,516	87,905	5,611
Other:			
Deposit Refunds	3,052	3,000	52
Sales Tax and Fees	14,260	14,000	260
Capital Outlay	-	431,679	(431,679)
Total Other	17,312	448,679	(431,367)

CITY OF PLAINVILLE**Plainville, Kansas****BUSINESS FUND****Schedule 2-15****Page 2 of 2****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****For The Year Ended December 31, 2014****WATER UTILITY FUND**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
Operating Transfers:			
General Fund	\$ -	\$ 106,810	\$ (106,810)
Equipment Reserve Fund	-	15,000	(15,000)
Total Operating Transfers	-	121,810	(121,810)
Total Expenditures	236,117	\$ 779,741	\$ (543,624)
Receipts Over (Under) Expenditures	79,140		
UNENCUMBERED CASH, BEGINNING	361,202		
UNENCUMBERED CASH, ENDING	\$ 440,342		

CITY OF PLAINVILLE
Plainville, Kansas
BUSINESS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2014

Schedule 2-16

SEWER UTILITY FUND

	Actual	Budget	Variance- Over (Under)
RECEIPTS			
Sewer Charges	\$ 231,357	\$ 175,000	\$ 56,357
Sewer Fees and Taps	-	500	(500)
Interest Income	1,187	2,200	(1,013)
	<u>232,544</u>	<u>\$ 177,700</u>	<u>\$ 54,844</u>
EXPENDITURES			
General Administration:			
Personal Services	17,637	\$ 15,142	\$ 2,495
Contractual Services	5,570	710	4,860
Commodities	1,964	2,100	(136)
Capital Outlay	324	200	124
	<u>25,495</u>	<u>18,152</u>	<u>7,343</u>
Production Expenses			
Personal Services	57,441	66,624	(9,183)
Contractual Services	19,225	19,925	(700)
Commodities	10,351	21,050	(10,699)
Capital Outlay	28,697	359,678	(330,981)
	<u>115,714</u>	<u>467,277</u>	<u>(351,563)</u>
Operating Transfers:			
Equipment Reserve Fund	-	15,000	(15,000)
General Fund	-	20,000	(20,000)
	<u>-</u>	<u>35,000</u>	<u>(35,000)</u>
Total Expenditures	<u>141,209</u>	<u>\$ 520,429</u>	<u>\$ (379,220)</u>
Receipts Over (Under) Expenditures	91,335		
UNENCUMBERED CASH, BEGINNING	<u>399,639</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 490,974</u>		

CITY OF PLAINVILLE
Plainville, Kansas
BUSINESS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2014

Schedule 2-17

SOLID WASTE FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Solid Waste Fees	\$ 186,370	\$ 176,000	\$ 10,370
Interest Income	565	1,200	(635)
Miscellaneous	2,580	1,000	1,580
	<u>189,515</u>	<u>\$ 178,200</u>	<u>\$ 11,315</u>
Total Cash Receipts			
EXPENDITURES			
Personal Services	17,637	\$ 14,837	\$ 2,800
Contractual Services	161,887	143,360	18,527
Commodities	2,014	1,700	314
Capital Outlay	4,753	172,935	(168,182)
Operating Transfer:			
General Fund	-	20,000	(20,000)
Equipment Reserve Fund	-	15,000	(15,000)
	<u>186,291</u>	<u>\$ 367,832</u>	<u>\$ (181,541)</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	3,224		
UNENCUMBERED CASH, BEGINNING	<u>194,708</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 197,932</u>		